



Commonwealth of Massachusetts  
**DEPARTMENT OF HOUSING &  
COMMUNITY DEVELOPMENT**  
Mitt Romney, Governor ♦ Kerry Healey, Lt. Governor ♦ Jane Wallis Gumble, Director

**COMMONWEALTH OF MASSACHUSETTS**

**DEPARTMENT OF HOUSING  
AND COMMUNITY DEVELOPMENT**

**FISCAL YEAR 2005  
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM**

**Program and Fiscal Reporting Guidance  
for Program Operators**

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## **INTRODUCTION**

The FY 2005 Low Income Home Energy Assistance Program (LIHEAP) will mark the 28<sup>th</sup> year of the availability of heating assistance to Massachusetts' low-income households. Since the initial Federally-funded \$5 million program in 1977, Federal funding for fuel assistance has ranged as high as \$97 million annually in FY 2001 to \$42 million in FY 1999. Massachusetts continues its commitment to households at the 200% of poverty level with funding for this group now coming under the Federal Program.

Massachusetts' Low Income Home Energy Assistance Program for the 2004 - 2005 heating season is designed to provide relief to those low-income households most vulnerable to the high cost of home heating energy in relation to gross income. Consistent with the legislation re-authorizing the program, Massachusetts LIHEAP is concerned with targeting assistance to households with the lowest incomes and highest average energy costs. The High Energy Program will continue in FY 2005. Under this program, households with higher than average heating costs may be eligible for an additional benefit above their regular assistance benefit.

Massachusetts' LIHEAP is administered at the state level by the Massachusetts Department of Housing and Community Development (DHCD), Division of Community Services (DCS), Community Services Unit (CSU) (hereinafter referred to as DCS/CSU). Local service delivery is accomplished by twenty-one (21) community-based non-profit agencies and one municipal agency, throughout twenty-two (22) service areas established across the state. Nineteen (19) of the local administering agencies are designated Community Action Agencies (CAAs), and all agencies possess extensive experience in service to and advocacy for low-income families and individuals. In addition, the majority of LIHEAP Subgrantees are also local administrators of DHCD's low-income weatherization and energy conservation programs.

Massachusetts' LIHEAP is intended primarily to help defray the cost of heat during the winter months (November 1 - April 30). It is an "assistance" program, and is not intended to pay the entire winter or annual heating costs for eligible households. LIHEAP payments for eligible households are always contingent upon the availability of funds, and therefore cannot be guaranteed. The program year may be shortened at the discretion of DHCD if client enrollment is greater than expected or program funding is significantly lower than anticipated. To ensure the effectiveness of fuel assistance funding, Massachusetts' LIHEAP is primarily a vendor payment program.

The following guidance was developed by the Division of Community Services' Community Services unit (CSU) and Fiscal and Compliance Unit (FCU) for implementation by LIHEAP Subgrantees. Memoranda for inclusion in, or appendage to this document will transmit clarifications, revisions, and additions.



## **I. MONITORING AND CONTROLS**

The Department of Housing and Community Development's (DHCD) Community Services Unit (CSU) and the Fiscal Compliance Unit (FCU) within the Division of Community Services (DCS), will conduct an annual site visit to each subgrantee. These are scheduled in advance to allow for the availability of appropriate subgrantee personnel. Senior fuel assistance staff must assist with the site visit and be present for the exit conference.

### **A. LIHEAP Program Monitoring**

LIHEAP program monitoring is intended to verify compliance with the LIHEAP contract, Administrative Guidance, and other departmental guidelines that may be issued from time to time. It includes an ongoing assessment of the overall system in place at the agency to run the LIHEAP program through interviews with the fuel program director and key agency staff and also includes reviews of applications, documentation, and payments.

The Administrative Guidance is the annually updated official handbook for the Massachusetts LIHEAP subgrantees and DCS/CSU program staff. It provides detailed information on the following areas:

- ◇ Program Definitions
- ◇ Eligibility and Benefits
- ◇ Program Operations
- ◇ Monitoring and Controls
- ◇ LIHEAP Coordination with the DCS Energy Conservation Programs
- ◇ Various Required Forms and Materials

Program Memoranda (consecutively numbered during each fiscal year) are sent from DCS/CSU to the subgrantee Executive Directors, Fiscal Officers, Energy Directors, and Fuel Assistance Directors. These announce changes in LIHEAP policies and procedures, clarify current issues; and/or provide technical assistance.

All staff must have access to the Administrative Guidance and Program Memoranda. Subgrantees may establish and maintain a program book containing all numbered and unnumbered memoranda for review by all LIHEAP staff. The Administrative Guidance and copies of all appropriate program memoranda must be given to each staff member involved in intake, certification of applications, and payments.

LIHEAP program monitoring focuses on files that are certified incomplete, denied, appealed, and those qualifying for the high-energy usage benefit and payment that include a review of vendor agreements, secondary source, delivered fuels, utilities, and payment timeframes.

DCS/CSU will require the subgrantee to provide certain reports to DCS/CSU staff at the start of each program year. These may include:

- ◇ List of Vendors
- ◇ Workplan or Program Progress report (including all Assurance 16 activities)
- ◇ Intake and Holiday Coverage Form
- ◇ Outreach Information Form
- ◇ Recertification Package

DCS/CSU will require the subgrantee to provide an appeals report prior to the site visit. A written report on the results and findings of each visit will be made to the subgrantee's Executive Director following the visit. The report will state the results of the visit and, as appropriate, outline strengths, weaknesses and any required correction action as needed. Specific timeframes for implementation of corrective action may also be provided.

When monitoring for compliance, DCS/CSU staff will cite any practices that do not meet the standards set forth in the State Plan, Grant Agreement, LIHEAP Administrative Guidance, and LIHEAP memoranda.

These citations will be reviewed with subgrantee personnel during the exit conference.

Findings of the site visits and other performance indicators will be compiled as part of an annual assessment process.

DCS/CSU will conduct an annual assessment of each LIHEAP Subgrantee based on the site visit. Performance criteria are derived from the basic LIHEAP governing documents, including: the LIHEAP statute, State Plan, Grant Agreement, Administrative Guidance, LIHEAP memoranda, workplan, and other program goals and objectives specified by DCS/CSU.

**B. LIHEAP Fiscal Monitoring**

The DCS Fiscal and Compliance Unit (FCU) will conduct a regular fiscal monitoring review. The LIHEAP fiscal monitoring will cover:

- ◇ Review of written internal policies and procedures
- ◇ Agency internal controls
- ◇ Administrative budgeting
- ◇ Cash advance requests and document preparation
- ◇ Cash Management
- ◇ Cash receipts and vendor payments
- ◇ Accounting procedures and record-keeping practices
- ◇ Reporting of Expenditures
- ◇ Procurement procedures and activities
- ◇ Equipment and inventory management

The results of the fiscal site visits will also be compiled as part of the annual review process. When necessary, the fiscal site visit will include provision of technical assistance.

**C. Vendor Monitoring**

Vendor monitoring activities will continue as a vital component of the LIHEAP monitoring activities.

Any vendor believed by a subgrantee to be out of compliance with LIHEAP policies and/or practices must be considered for vendor monitoring. Subgrantees should consider further review of any such vendors for reasons including, but not limited to:

- ◇ Incomplete delivery documentation
- ◇ Illegible delivery documentation
- ◇ Altered delivery documentation
- ◇ Incorrect price extensions
- ◇ Suspect retail prices on delivery documentation
- ◇ Exorbitant delivery charges or delivery charges in excess of stated price on the vendor information sheet.

The subgrantees will assure that vendors continue to submit their billings by the 15th of each month. However, for timely closeout of the program, the final vendor billing must be submitted not later than July 15th. The final subgrantee cash request must be received at DCS/FCU by July 20th.

Subgrantees should make every effort to resolve the problem at the local level before referring to DCS/CSU.

**D. Massachusetts Wage Reporting System**

Subgrantees must continue to notify all LIHEAP applicants in writing of the possibility of matching the information contained in their LIHEAP application with the Massachusetts Department of Revenue (DOR) database. The Wage Match Notice on the back of the application form and the "Applicant Addendum" satisfy this requirement.

The process for having DCS/CSU obtain a wage match from the DOR database will be as follows:

- ◇ Subgrantees are responsible for ensuring client confidentiality.
- ◇ One staff person will be designated to call request(s) into DCS/CSU, preferably the program director or his/her designee.
- ◇ Subgrantees will maintain an internal log of all requests.
- ◇ Subgrantees will advise DCS/CSU of the applicant/client name, Social Security Number, Application Number and an indication that there is a signed authorization on file.
- ◇ DCS/CSU will access the DOR database for the information and then contact the subgrantee by telephone with the information.

- ◇ Subgrantee will record the information and perform the necessary action. The information cannot be maintained in the applicant/client's file or in the electronic database, but rather in a separate folder in the LIHEAP Director's office.

If the information indicates an inconsistency with the information provided by the applicant, the subgrantee should inform the applicant of the inconsistency in writing and request further information before the application can be processed. If the applicant does not respond to this request, the application will be denied due to insufficient documentation.

Any and all data/stored information must be made available to DCS/CSU staff upon request.

**E. Reporting Suspected Fraud and Recoupment of Funds**

Any case of alleged or suspected fraud must be reported to DCS/CSU. This includes suspected fraud on behalf of applicants, vendors or agency personnel. DCS/CSU will work with subgrantees to resolve any such situation as quickly as possible.

Recoupment of the value of assistance rendered to ineligible applicants must be sought by the subgrantee.

In addition to recoupment letters advising applicants of their responsibility to make restitution and seeking repayment, the subgrantee may:

- ◇ Pursue legal or other collection action.
- ◇ Reduce such clients' benefit level in a subsequent program year(s) (when eligibility is determined) by the amount of reimbursement due, until such time as repayment is complete.

Applicants who receive benefits and are later determined to be ineligible due to insufficient documentation may provide documentation needed to verify their eligibility, and therefore eliminate their liability for reimbursement.

**F. Confidentiality**

LIHEAP applications/clients are protected by applicable U. S. and Massachusetts privacy statutes, primarily M.G.L. Chapter 66A.

All LIHEAP personnel, including paid staff, volunteers, stipend volunteers and any other associated staff (both at the agency and affiliated sub-contracting agencies) are obliged to respect the applicant/client confidentiality rights.

Pursuant to this (M.G.L. Chapter 66A), the privacy of the client must be protected at all times. Information released during the LIHEAP application process must be kept confidential and anonymous. Client files must be located away from intake and public access areas.

Only individuals connected to LIHEAP are permitted access to client files. This group includes:

- ◇ U. S. Department of Health and Human Services personnel;
- ◇ DCS personnel;
- ◇ DHCD contracted auditors;
- ◇ The Massachusetts State Auditor;
- ◇ Subgrantee fuel assistance and agency management staff; and,
- ◇ Appropriate staff of energy conservation programs.

All LIHEAP applicants and clients are allowed access to their own files immediately upon request.

In the event that a subgrantee is served a subpoena, only the information specified on the subpoena may be released. Subgrantees are required to notify DCS/CSU and the client of the subpoena and the information to be released.

Each application must be maintained in an individual file folder. File folders must be kept in locked file cabinets or at a minimum in a room that is routinely locked or otherwise inaccessible to the public and agency staff not associated with LIHEAP.

All LIHEAP applicant/client specific material must be maintained in confidential fashion in accordance with M.G.L. Chapter 66A. This includes, but is not limited to:

- ◇ Applications;
- ◇ Documentation;
- ◇ Index card files;
- ◇ Payment records; and,
- ◇ Written notices.

Agencies using electronic data storage and filing must use appropriate measures to ensure confidentiality and security of these records.

In addition, subgrantees must have an updated "Personal Data System Information Form" on file with the Secretary of State's office.

## II. FISCAL PROCEDURES

Massachusetts LIHEAP subgrantees' fiscal operations must comply with fiscal controls and accounting procedures that meet the requirements of OMB Circulars A-110, A-102, A-87, A-122, A-133, and A-128, if applicable.

### A. Budget Guidance

Subgrantees are required to submit a proposed budget/spending plan to DCS/CSU with signed contracts. Submitted **Budgets** (FI) (pages 45-48) must include a narrative detailing the methodology used to project expenditures explaining how the cost would benefit the delivery of LIHEAP.

The budget package must include a Twelve (12) Month Expenditure Projection (F2) (page 60). Cost categories for Administration and Planning, Program Support, and Program Costs must be planned and projected separately.

All agencies must have either an approved indirect cost rate or a cost allocation plan. The cost allocation plan must demonstrate how the allocated expenses such as salaries, fringe, space, utilities, copying, etc., are to be charged to the various programs/funding sources. Documentation supporting the allocation of costs must be submitted to DCS/FCU annually.

LIHEAP funds are awarded for Administrative, Program Support, and Program (client benefit) costs. Budget expenditures must be categorized in the same manner. Below is a brief description of each expenditure category:

- ◇ The Administration and Planning costs category includes the salaries and benefits of staff performing such functions as intake, eligibility determination, and payments.
- ◇ The Program Support (Program Services) costs category includes costs that meet the requirements of **Assurance 16**. In part, Section 8624(b)(16) of U. S. Code Title 42 defines Assurance 16 as funds used: ". . . to provide services that encourage and enable households to reduce their home energy needs and thereby the need for energy assistance, including needs assessments, counseling, and assistance with energy vendors." Examples of these are the costs associated with the preparation of budgets for goods and services required to run the program, travel costs, and management information systems.
- ◇ The Program Costs (client benefits) category is limited to benefits paid out on behalf of LIHEAP households.

**Budget revisions** submitted on a Budget Amendment Form (F3) (page 61), must identify the original costs, final costs and amount of change. Attach a narrative with the Budget Amendment Form describing how each line item is amended.

The following are budget line items:

**1. Salaries of Agency Staff Members**

Full-time, part-time, and shared positions charged to LIHEAP payroll and have taxes, etc., deducted from their salaries. Shared positions must identify the amount and source of other funding.

The narrative section should list each position by title and name of employee (if applicable) and include the annual salary rate and the percentage of time devoted to LIHEAP. If not apparent from their job title, a description of the employees' duties is required with an explanation of any expected changes in salary during the program year. LIHEAP employee compensation must be consistent with that paid for similar work within the agency.

**2. Fringe Benefits**

These are benefits such as medical and dental insurance, unemployment compensation, pension coverage, and agency share of Social Security payments, etc., for the above employees. It must be based on actual costs or a known formula.

**3. Consultants**

Persons hired for specific duties not covered by salaried employees. Consultants are paid a specific sum for performing these duties and are not included on the payroll. Consultants are responsible for paying their own taxes and other employee expenses such as medical coverage and insurance.

**4. Rent (Space Costs)**

The cost involved in providing a space to house staff and equipment necessary to operate LIHEAP. If more than one program is housed in the same building, the housing and common space costs must be allocated so that each program pays its fair share.

The agency may not charge LIHEAP more than their actual costs.

**5. Utilities**

The charges for gas, oil, electricity, and water for the above premises.

**6. Telephone**

The charge for telephones used exclusively by LIHEAP as well as the charge pro-rated or allocated for common agency telephones

**7. Consumable Supplies**

Supplies necessary for LIHEAP staff with basis for computation. Generally, supplies include any materials consumed during the program year. List items by type (pens, pencils, paper, or other normal desktop items).

**8. Expendable Equipment**

This includes any equipment (with a unit cost less than \$5,000) of a durable nature that is expected to last more than a year. Tables, chairs, calculators, desks, and file cabinets are examples of expendable equipment.

**9. Capital Equipment**

Durable equipment, which has a unit cost of \$5,000 or more. The Fiscal and Compliance Unit of the Division of Community Services must approve all capital equipment expenditures before purchase. The agency must submit a minimum of three (3) written bids, the agency's choice and the reasons(s) for choosing the selected bid. This request must indicate the agency's intention to expense this asset or to capitalize it.

If other programs or the administration share the asset, the agency must list the portion of percentage charged to LIHEAP and other cost centers.

**10. Leased Equipment**

Equipment not purchased but leased (water coolers, etc.). List the type of equipment leased.

**11. Photocopying**

The charge for in-house copies as well as from outside businesses for photocopying forms, letters, and copies of client information. This also includes the cost of paper, toner, other photocopy supplies, and the cost of leased copy machines, pro-rated if necessary.

**12. Outside Printing**

The cost of printing forms, letterhead, envelopes, etc., by outside contractors.

**13. Postage and Mailing**

The cost of stamps/postage machines, express mail, etc., necessary for the operation of LIHEAP.

**14. Advertising**

The cost of media advertising for program announcements and personnel recruitment.

**15. Travel**

The cost of travel necessary for the operation of LIHEAP.

**16. Vehicle Leasing**

To be used only for "arm's length" leases where it is necessary for an agency that multiple locations and travel between locations is absolutely necessary for the operation of LIHEAP. If said vehicle is utilized for administrative or other program operations, the charge must be prorated. If a private vehicle and mileage reimbursements is deemed by DCS/FCU to be more suitable, this line item will not be allowed.



**17. Contract Services**

The charge for items such as cleaning or maintenance necessary for the space/equipment leased or owned by LIHEAP/agency.

**18. Audit**

The cost of the annual audit conducted by an independent auditor, prorated for the LIHEAP share of the cost.

**19. Storage**

The cost of storage of prior years' records, if there is not sufficient space available at the subgrantee.

**20. Indirect Cost**

To be used only if an agency has an indirect cost rate approved by its cognizant agency, i.e., the agency/source providing the majority of the funding for the subgrantee. A copy of the approved indirect cost rate must be submitted to DCS/FCU annually.

**21. Books/Publications**

The cost of subscriptions to energy related publications.

**22. Data Processing**

The cost apportioned to LIHEAP, for computer service contracts, leased equipment for said contracts, service charges, etc., paid to outside contracts as well as internal systems that provide fiscal or program information processing.

**23. Other**

to cover any expense not covered by any other line item in the budget. A separate narrative is required, explaining how this charge benefits LIHEAP operations.

**24. Insurance**

Prorated costs of insurance (except contractor liability) associated with the LIHEAP.

**B. Cost Allocation Plan**

The cost allocation plan must demonstrate how the allocated expenses such as salaries, fringe, space, utilities, copying, etc., are to be charged to the various programs/funding sources.

Personnel, such as management, that spend portions of their time on various programs; space, utilities, equipment, and other items that are shared must be allocated to funding sources utilizing these shared costs. Cost allocation plans must be included with the budget submission except where it has already been submitted with one of the other contracts funded through DHCD's Division of Community Services.

**C. Expenditure Projection Plan**

The budget package must include a twelve (12) month expenditure projection (F2) (page 60). Subgrantee must be able to support the methodology used to develop their plan, projection, or forecast. Projected monthly expenditures are classified as Administrative, Program Support, and Program Benefits by program year.

Subgrantees must forecast Administrative, Program Support, and Program Cash Needs so requested funds **are spent within thirty (30) days of receipt**. The LIHEAP FY 2005 Twelve (12) Month Expenditure Projection Form is part of the LIHEAP FY 2005 budget package and attached as Form F2 in this guidance.

**D. Procurement**

LIHEAP subgrantees must operate a sound procurement system that is organized and structured; reasonable and equitable; documented and approved by appropriate authorities; consistent with federal, state, and other applicable procurement requirements; uniformly applied; and open for public review/scrutiny.

OMB Circular A-110 describes the minimum practices required for procurement of supplies, equipment, and services. The subgrantee must establish and maintain an **internal written procurement policy**.

Equipment purchases with a unit cost of \$5,000 and above require DCS/FCU written approval before purchase.

Written requests must include the following information:

**Description of Item(s) Or Service(s)**

- ◇ Explanation of need
- ◇ Description of procurement method (telephone bid, written RFR, etc.)
- ◇ Copies of bids received
- ◇ Justification for the selection
- ◇ Copy of proposed contract, as necessary
- ◇ Justification of sole source purchase, if applicable
- ◇ Indication of accounting treatment as capitalized or expensed, if the intention is to expense the equipment, explain the rationale for such treatment

**Equipment records must be maintained accurately and contain the following information:**

- ◇ A description of the equipment;
- ◇ Unique identification of the equipment;
- ◇ Funding source of the equipment, including the award number (if known);
- ◇ Whether title vests in the recipient, the State, or Federal Government;

- ◇ Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost;
- ◇ Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal government);
- ◇ Location and condition of the equipment and the date the information was reported; and,
- ◇ Unit acquisition cost
- ◇ Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal Government, State, or awarding agency for its share.

**E. Cash Management**

The Fiscal and Compliance Unit within the Division of Community Services will advance LIHEAP funds based on requests from subgrantees and the availability of funds. **Advanced LIHEAP funds should be requested to pay cash needs within thirty (30) days of receipt** to minimize the time funds remain on hand.

LIHEAP funds must be held in an interest bearing account. **Interest earned** on Federal funds deposited in an interest bearing account, in excess of \$250 per year, should be remitted annually to the Department of Health and Human Services, Payment Management System, P. O. Box 6021, Rockville, MD 20852.

**Monthly Cash Advance Requests** are due before 12:00 (noon) on the Wednesday before the last Friday of the month to the Fiscal Compliance Unit. Requests received by the due date will assure timely disbursement. Faxed requests received on the **LIHEAP Cash Advance Request Form** (F3), page 61, are acceptable.

Subgrantees receiving manual checks must date stamp all checks on receipt and deposit them within one (1) working day of receipt. An accounting of funds by source and type of funds Federal or State Administrative, Program Support, or Program funds is required.

The LIHEAP Program Manager must compare monthly LIHEAP budget with actual revenue and expenditures and notify the agency fiscal officer of any posting error.

**F. Cash Advance Requests**

The Fiscal and Compliance Unit within the Division of Community Services will advance monthly the program and administrative funds via the standard **LIHEAP Cash Advance Request Form** (F3).

Subgrantees must submit cash advance requests supported by:

- ◇ Unpaid voucher balances from computer records;
- ◇ Expenditure forecasts;

- ◇ Payment of bills within thirty (30) days of receipt;
- ◇ Cash on hand; and,
- ◇ Availability of funds.

**Cash Advance Requests must be received by the DCS/FCU before 12:00 (noon) on the Wednesday before the last Friday of the month.** This schedule will assure processing of payments by the following Friday or earlier. Requests received after this time/day will be delayed.

**G. Expenditure of Funds**

All administrative expenditures toward personnel and non-personnel costs must be consistent with the subgrantee's approved budget. Documentation substantiating all expenditures must be readily available for review. For all employees and/or subcontractors, personnel costs must be documented by employee-signed timesheets or timecards and approved by supervisory signature. Non-personnel expenditures must be documented by appropriate bills, invoices, rental leases, contracts, or similar documentation. A clear audit trail must be maintained for all receipts and expenditures.

All program funds expended must also reflect a clearly established audit trail, whether payments are made on an individual client basis or are made by a single check to one energy vendor for many clients. In either case, bills/invoices approved for payment by an authorized staff member must be maintained for each payment.

**H. Homelessness & Crisis Prevention Program**

Pending funding of the Homelessness & Crisis Prevention Program, subgrantees may invoice DHCD/DCS for program expenditures through the LIHEAP Cash Advance Request Form (F3). DHCD/DCS will track the homelessness & Crisis Prevention Program funds and advise subgrantees when fund balances require prior approval from DCS/CSU to expend further program funds.

**I. Return of Funds and Close Out**

The Subgrantees will assure that vendors continue to submit their billings by the 15<sup>th</sup> of each month. However, for timely closeout of the program, the final vendor billing must be submitted no later than July 15<sup>th</sup>. The final subgrantee cash request must be received at DCS/FCU by July 20<sup>th</sup>.

Unexpended, un-obligated funds must be returned to DCS/FCU within ten (10) days of request. In any case, all unexpended program funds must be returned to DHCD no later than August 31<sup>st</sup>.

Interest on Federal funds in excess of \$250 must be remitted to: DHHS, Payment Management System, P. O. Box 6021 Rockville, MD 20852.

Funds received by subgrantees as refunds from vendors, recoupment from clients or returned checks from direct payment clients, must be deposited into the appropriate program account or returned to DCS/FCU after the end of the

federal/fiscal program year. Funds returned to DCS/FCU must include an explanation of the source of funds (federal, state, program year, etc.).

### **III. LIHEAP ADMINISTRATIVE REPORTING**

#### **A. General Procedures for Report Preparation and Submission**

The FY 2005 LIHEAP consists of one program, serving households with income up to 200% of the federal poverty level but not to exceed 60% of State Median Income. There is a possibility that an emergency situation may cause additional program funding that will change the eligibility limits or add a special state funded program. DHCD is currently developing an internet-based reporting system. Once completed, this will establish an electronic and secure reporting process for LIHEAP subgrantees. Until this is accomplished, the monthly reports should be submitted in the new 2005 format.

##### **1. *Monthly Reports and Reporting Deadlines***

FY 2005 LIHEAP, the following reports must be submitted each month by subgrantees beginning in the months listed below:

- a. Application/Household Data Report and Served Household Data Report (due the fifth day of the following month):
  - ◇ October: Only Section A1 due November 5, 2004.
  - ◇ November through August: full report due December 5, 2004 through September 5, 2005.
- b. LIHEAP Program Expenditure Report (due the fifth day of the following months):
  - ◇ November through July: due December 5, 2004 through September 5, 2005.
- c. Margin-Over-Rack (MOR) Report (due the fifth day of the following months listed below):
  - ◇ February: due March 5, 2005
  - ◇ July: due August 5, 2005 (revisions upon completion of the payments process).
- d. Homelessness & Crisis Prevention Program Report due on the fifth day of the following month):
  - ◇ October - September: due November 5, 2004 through September 5, 2005.

If the 5<sup>th</sup> day of the month falls on a weekend, the reports are due on the following Monday.

Monthly expenditure reports should be e-mailed whenever possible. Hand-delivered or mailed reports are due no later than 5:00 p.m. on the dates mentioned.

The MOR Reports should be on the form from the Administrative Guidance or the one page with the totals from the computer printouts. The full dealer printout is only required for the Final Report based on the delivery date.

In the event of anticipated delay or incomplete items, subgrantees must advise CSU by the due date and be prepared to offer an oral report and e-mail or fax the report as soon as data is available. All adjustments or modifications to reported data following submission must be reported by telephone to CSU as soon as possible and then followed by an e-mailed report.

## **2. *End of Program Reports***

At the end of FY 2005 LIHEAP, the following reports must be submitted on August 12, 2005:

- ◇ Report for Fast-Track Emergency Applicants and Unserved Households.
- ◇ Served One-Time Emergency Data (reported on July Final Served Household Data Report).
- ◇ Margin-Over-Rack Report or Delivery Date Report (for October - April, listed for all vendors).

The Final and End of Program Reports are prepared as soon as the last household has been served and the final payment has been made. The reports are due on August 12, 2005 for activity through July 31, 2005. An adjusted Final Application/Household Data Report for Appeals or served households with late payments is due September 5, 2005. An adjusted Final Application/Household Data Report for Appeals or served households with late payments is due September 4, 2005. The Program Expenditure Report must continue to be submitted on the fifth day of each month through September. The last report is due October 5, 2005.

After the final check run (payment), all Household Data and Expenditure reports must immediately be adjusted to reflect the new information. If a payment is made after the computer database has been converted for the upcoming fiscal year, manual counts to obtain complete first served household and full payment information should be done.

### **3. *Report Preparation***

The staff person who prepares the report will act as a liaison with DCS/CSU on reporting issues and their resolution. DCS/CSU will provide all technical assistance and guidance needed to complete reports.

Computer generated reports are acceptable and encouraged but should be checked for accuracy and completeness.

In cases where data is unavailable for more than one (1) month, DCS/CSU requires data for all individual months in question.

Reports are considered accurate when there is consistency within all subtotals, and in month-to-month progression. "This month" is calculated as the difference between the YTD of the current and prior month. All negative and declining progression should be re-examined and must be accompanied by a brief explanation, if found to be an adjustment to prior reported figures. Refer to the Guidance for items with expected negative totals.

Assessment of subgrantees' reporting performance will be based on report timeliness, completeness, and accuracy.

### **4. *Special Information Requests***

DCS/CSU may make occasional special requests for information. Subgrantees are asked for full cooperation, as response to such requests will be considered as part of the assessment process. Examples include expenditure projections and the updated consumption information requested at the end of the program.

## **B. Application/Household Data Report**

### **1. *Counting Applications***

The "Application Taken" total:

- ◇ Does **not** include returned mail applications such as undeliverable, deceased, and voluntary withdrawals.
- ◇ Includes other returned mail applications as an application taken (either complete or incomplete).
- ◇ Does not count returned mail applications received from applicants who moved outside the subgrantee service area.
- ◇ Prevents duplicated counts of applications taken (Each application is counted once in the appropriate month for all pertinent reporting items).
- ◇ Is adjusted in later months to reflect changed status, transfers, or updated information (changed applications are subtracted from the old category and counted in the new one only).
- ◇ Counts applications entered in the computer system and those not yet entered.

Include counts, as processed, in one of the five (5) applications taken categories;

- ◇ Eligible;
- ◇ Denied;
- ◇ Remaining one-time Emergencies;
- ◇ Incomplete Applications; and,
- ◇ Pending.

Those in an emergency situation should also be counted in the Emergency Assistance categories.

Eligible households and one-time emergencies are counted as "served" when first payment is made. This prevents duplicate counts.

## **2. *Specific Item Guidance***

### **Section A.1: APPLICATION TAKEN DATA:**

#### **Item A.1: "Total Number of Applications Taken"**

The total of all applications taken is reported here. See also Item A.1 (a through e).

The Year to Date (YTD) Total Applications Figure is the sum of the YTD Items A.1. (a through e). If an application is moved from one category to another, it must be subtracted from the old category and added to the new.

Expected changes of application categories are:

#### **FROM:**

Denied  
One-Time Emergency  
Pending  
Pending Denial

#### **TO:**

Eligible or Pending  
Eligible, Denied, or Pending  
Eligible, Denied, or Pending Incomplete  
Eligible, Pending or Denied (after final notice)



**Item A.1A - Eligible Applications**

An accurate count of all applications that are certified eligible for the program is reported in Item A.1a. The YTD eligible figure must **never be less** than the YTD served figure.

**Item A.1b - Denied Applications**

An accurate count of all applications found to be ineligible is reported in Item A.1c. Applications are being denied for being:

- ◇ Over-Income;
- ◇ Incomplete - Pending Denials; and,
- ◇ Other Reasons (**eligible applications for the utility discount should not be counted in this category**).

**Eligible Applications for the Utility Discount Only**

An accurate count of all applications that are income eligible up to 175% of poverty but not eligible for LIHEAP benefits. These households must be included in the discount notice to the utilities. The count for discount notices should not be included in other categories. The count should be included in total applications taken and total denied.

YTD counts are required for items A.1.b (1 - 4)

The YTD total is the number of Denials at the end of the month. "This Month" figure may be a negative total.

Note: During the program, if a served household becomes ineligible due to moving, death, withdrawal, or other reasons, it should not be counted as "Denied" because service has been made. They remain as served households for the current year but can be coded as "Do Not Mail" for the next year.

**Items A.1.c - Remaining One-Time Emergency Applications (Uncertified, Undocumented, Self-Declaration)**

The end of month count of all uncertified emergency applications for which one-time service has been authorized includes all of the following groups:

- ◇ Those who have not presented documentation.
- ◇ Those who were issued a modified denial letter seeking recoupment and have not repaid in full.
- ◇ Those who presented documentation and were found to be ineligible and have not repaid in full. (To the extent possible, emergencies should be certified eligible before service is authorized, thereby reducing this category.

One-time emergencies are **not** counted as denied until they are fully repaid. If they become documented eligible, then they are subtracted from denied and counted as eligible.

The YTD figure is the number remaining at the end of the month, reflecting those households which have become eligible or been denied during the month through documentation presentation and/or repayment. "This Month" figure may be a negative.

At the end of the program, detailed household data is reported for all remaining one-time served emergency applicants in the final reports.

**Item A.1d - Pending Denials (Incompletes)**

This counts incomplete applications, which have been issued a notice of incomplete application. After May 31, they are counted as denied - incomplete. "This month" and "YTD" counts are required and the "this month" count may be negative.

**Item A.1e - Applications Pending**

Only an "End of Month" count is required for Pending Applications, which includes applications in the following categories:

- ◇ Incomplete before the Pending Denial/Notice of Incomplete Application is sent.
- ◇ Complete but not certified.

Each month before the monthly report is run, all computer Pending Applications need to be reviewed to eliminate miscodes and non-applicants to ensure accuracy of the count.

**Section A.2 APPLICATIONS/HOUSEHOLDS SERVED**

For reporting purposes, an application is considered "served" when a payment has been made for the first time. This ensures an unduplicated count of served households.

Although the served one-time emergency households are paid with program funds, they must be counted separately under ITEM A.2b until program eligibility is established or repayment is made.

**Item A.2a - Number Served**

The YTD total served is never higher than the YTD total eligible, ITEM A.1a.

**Item A.2b - Number of Remaining one-time emergency applications Served**

This section counts the served remaining one-time emergency applications reported in Section A.1c for which a payment has been made. When a served One-Time Emergency application becomes Eligible or Denied as outlined above, the application must also be deducted from this section and counted as Eligible and Served, (or Denied, if repaid in full). "This Month" may be a negative total.

For the Final Report, the YTD total in ITEM A.1c will be identical to the YTD total in this item.

### **Section A.3 - APPLICATIONS REQUIRING EMERGENCY ASSISTANCE (Fast Track)**

A count of all applications in an emergency situation at any time prior to certification is made at the time the assistance is **authorized**; when an oil delivery is ordered or when a vendor or landlord is notified.

#### **Section A.3 - Total**

The sub of sub-items 3a. (documented) and 3b (Undocumented, Uncertified, One-Time Assistance). These counts are cumulative and not subject to changes in status as the application progresses through the system.

#### **Item A.3a - Number With Documentation**

All documented emergency applications are counted in this item **and** under the eligible and served items. They should **not** be counted as Remaining One-Time Emergencies in Item A.1c.

#### **Item A.3b - Number Without Documentation**

These counts are cumulative and are not subject to changes in status as the application progresses through the system. All undocumented emergency applications (One-Time Emergency, Uncertified, Self Declaration) are counted in this item. Because the count is taken at the time the assistance is authorized, applications are **not** moved out of this item or changed to the documented item when the status changes. These undocumented emergency applications are **also counted** in Item A.1c "Remaining One-Time Emergencies". After payments are made, they are counted in Item A.2b "Served Remaining One-Time Emergencies" until the status changes.

### **SECTION A.4 - APPLICATIONS**

#### **Item A.4a - Fuel Assistance First Time Applications**

Counts of all on-site applicants households who answer "No" to the "applicant in prior years" question on the application form (any re-certification application is **not** a first time application).

#### **Item A.4b - Total Re-Certification Applications**

Counts of applications designated as re-certification applications received either by mail or submitted in person.

### **SECTION A.5 - PROGRAM AND HIGH ENERGY BENEFIT LEVELS - YTD**

For the basic program benefit, each eligible household is counted once in the appropriate benefit level under the HHLDS ELIGIBLE column. The total of these sections must match the total Households Eligible YTD for each program in Section A.1.

The served household is counted in the same manner and the total of this section must match the Total Households Served YTD in Section A2.

Each served household that has received payments for the full benefit level is counted once in the HHLDS PAID FULL BENEFIT column. For purposes of reporting on this item, a household is considered to have received the "full benefit" if the remaining benefits are less than \$20.00.

For the High Energy Benefit, each household eligible for the additional benefit is counted once in the appropriate program benefit level in the HHLDS ELIGIBLE column. When this additional benefit is paid, the households are counted once in the HHLDS SERVED column. These High Energy served households are also counted in Section B8 - High Energy Program, page 3 of the Served Household Data Report.

**NOTE:**

- i. The Eligible Figures must be greater than or equal to the Served Figures, which also must be greater than or equal to the Full Benefit Figures.
- ii. Households classified as SEUs should be reported at the standard benefit level for which they are determined eligible. The payment level that they received will vary with number of SEUs in a dwelling unit.

**3. *Reporting Household Benefit Level Changes for Served Households***

- a. If a served household becomes eligible for an increased benefit level, transfer data to the new level.
- b. If a served household becomes eligible for a lower benefit level and is eligible to receive one third of the remaining benefits, do not change the original benefit level.
- c. If a served household becomes ineligible (or withdraws) upon moving to a totally subsidized situation, do not change the benefit level as benefits have been paid.

**C. Served Household Data Report**

This report includes served data for the regular program, One-Time Emergencies, and High Energy Households. YTD figures are reported for all sections for each program. The YTD figures for Sections B3 - B.5 must add up to the total served for each program. After the March report, any item that records a lower total than in prior years requires a written explanation adjacent to the item.

## **Section B.1 - TOTALS**

### **Item B.1a - Number Served**

This is identical to the Part A figure. The Served Emergencies figure is identical to the Final reported in A.1c and A.2b.

### **Item B.1b - Number of Individuals in Households Served**

A complete count of members in each served household is reported here. This is the only item where each member of the household is counted.

## **Section B.2 - HOUSEHOLD CHARACTERISTICS**

The entire household is considered for each item. A household is counted once for each item that pertains to at least one member of that household. The YTD figures for any of these Part 2 items can never be higher than the YTD served figures.

Examples: 1) A household with two elderly members is counted as one in the elderly category. 2) A household with one elderly member on social security is counted as one in the elderly category and one in the social security category.

Items requiring additional explanation are listed below:

### **Item B2c - Age 2 Years and Under**

The number of households where one or more members if 2 years and under at the time of application.

### **Item B.2d - Age 3 through 5**

The number of households where one or more members is between age 3 through 5 years of age at the time of application.

**Note:** A household with children ages 2 and 5 is counted once in each category.

### **B.2e - 5 Years and Under**

The number of households where one or more members if under age 5 at the time of application.

### **Item B.2f - Wages**

The number of households that report income from employment, part or full time, for the period used to determine eligibility.

### **Item B.2g - Self-Employment**

The number of households that report at least one member with documented self-employed income.

### **Item B.2i - SSI**

The number of households where the SSI income is issued to at least one member, such as the head of household, a child, or another adult is reported.

**Item B.2l - Unemployment Benefits**

The number of households that report at least one member with income from unemployment compensation.

**Item B.2n - Retirement/Pension/Annuities**

The number of households that report at least one member with income from retirement or pension benefits and/or interest from annuities, 401Ks, 403Bs. Only interest is counted as income.

**Item B.2t - Other Income**

The number of households that report at least one member with income from royalties, cash prizes, lottery winnings, regular on-going cash support by others, scholarship used for maintenance, estate income or trust income, housing allowances or any other payment considered income.

**Item B.2u - Zero Income**

The number of households that report a total of zero income for all members in the household.

**Item B.2w - Renters (Total Number)**

The total number of households that pay rent as indicated on the application, including those that pay for their heat, those that have the heat included in the rent, and those that live in public/subsidized housing.

**Item B.2y - Public Subsidized Housing**

The number of households residing in eligible State and Federal local public housing units and private subsidized housing.

**Item B.2aa - WIC Recipients (only if a WIC grantee)**

The number of households that receive WIC benefits if the agency that administers the fuel assistance program also administers the WICD program.

**Item B.2bb - Separate Economic Units**

The number of households that are reported as a Separate Economic Unit.

**Section B.3 - RACIAL AND ETHNIC BACKGROUND OF HOUSEHOLDS SERVED YTD**

Each served household is counted once as indicated for the race and ethnic background of the Head of the Household.

**B.3a - Ethnicity**

**Item B.3a1 - Hispanic or Latino**

A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.

**Item B.3a2 - Non Hispanic**

Self-explanatory

**B.3b Race**

**ItemB.3b1 – American Indian or Alaska Native**

A person having origins in any of the original peoples of North and South America (including Central America), and who maintains tribal affiliation or community attachment

**ItemB.3b2 – Asian**

A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand and Vietnam

**ItemB.3b3 – Black or African American**

A person having origins in any of the black racial groups of Africa

**ItemB.3b4- Native Hawaiian or Other Pacific Islander**

A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands

**ItemB.3b5 – White**

A person having origins in any of the original peoples of Europe, the Middle East, or North Africa

**ItemB.3b6 – Other**

Subgrantees need to review responses in "OTHER" for reclassification according to the U.S. Bureau of Census definitions. Portuguese and other European nationalities such as Russian, Serbian and Croatian as well as Middle Easterners, such as Lebanese, Syrian, Arab, and other people from the Near East are reported as White.

**ItemB.3b7 – No Response**

Self- explanatory

**Section B.5 – INCOME LEVELS OF HOUSEHOLDS SERVED YTD**

Each served household is counted once for the appropriate primary source category. Households with heat included in their rental costs are counted in Item 4h, Heat Included in Rent, and not under other fuel items, 4a-g. Item 4b, Kerosene, includes range oil.

**SECTION B.6 – INCOME LEVELS OF HOUSEHOLDS SERVED YTD**

As required by DHHS, the household served counts are reported by Poverty Level. The report requires counts of served households in the 0 – 75% category and 75 – 100% category. The table below lists all categories.

# HH Members	75% of Poverty	100% of Poverty	125% of Poverty	150% of Poverty	175% of Poverty	200% of Poverty
1	\$ 6,983	\$ 9,310	\$11,638	\$ 13,965	\$16,293	\$18,620
2	9,368	12,490	15,163	18,735	21,858	24,980
3	11,753	15,670	19,588	23,505	27,423	31,340
4	14,138	18,850	23,563	28,275	32,988	37,700
5	16,523	22,030	27,538	33,045	38,553	44,060
6	18,908	25,210	31,513	37,815	44,118	50,420
7	21,293	28,390	35,488	42,585	49,683	56,780
8	23,678	31,570	39,463	47,355	55,248	63,140
9	26,063	34,750	43,438	52,125	60,813	66,252 <small>60% of state median income</small>
10	28,448	37,930	47,413	56,895	66,378	67,661 <small>60% of state median income</small>
11	30,833	41,110	51,388	61,665	69,071 <small>60% of state median income</small>	69,071
12	33,218	44,290	55,363	66,435	70,481 <small>60% of state median income</small>	70,481

#### **Section B.7 - AVERAGE HOUSEHOLD INCOME YTD**

Served household average income is calculated on the YTD figures as the sum of the annual income for the served households divided by the number of the served households.

#### **Section B.8 -- HIGH ENERGY PROGRAM SERVED HOUSEHOLD DATA**

This section counts each household once. Only one secondary source payment should be made.

#### **Section B.9 - HIGH ENERGY PROGRAM SERVED DATA**

This report counts selected household characteristics and the primary heating source for the served high energy households. The total matches Item A.5 Total High Energy Households Served.

### **D. LIHEAP Program Expenditures**

#### **1. General**

For FY 2005, the LIHEAP Program Expenditures are to be reported on the LIHEAP Expenditure Report Form, due on the fifth (5<sup>th</sup>) day of the month for the prior month's activity. This report must be submitted for the months of October 2004 through September 2005, due November 5, 2004 through October 5, 2005. A report must be submitted even if there are no changes from the previous month.



## **2. Reporting Item Guidance**

### **Agency Items**

The Agency Name, Month, and Name of Preparer, must be completed by the Subgrantee.

The Preparer of the report is the Contact Person.

### **Expenditure Items**

YTD cumulative expenses must be reported in this section for each month from November to September.

**Items 1 - 7:** Break out the costs by each major fuel types listed. Report all primes and starts with the fuel type (oil or propane). Category 7 is restricted to wood, unless approval for **another fuel source** is given by DCS/CSU.

**Subtotal:** The Total of Items 1 - 7.

**Item 8 Heat Included In Rent:** Report the amount for households whose cost of heat is included in their rent. This is not counted under Items 1 - 7.

**Item 9 Other:** Report other restricted non-fuel expenditures, which have been pre-approved via DCS/CSU. This includes payments for food, clothing and shelter where these extraordinary expenditures are warranted to include rental security deposits and relocation expenses. Payment under the Homelessness and Crisis Prevention Program should not be reported in this category.

### **Total LIHEAP Expenditures**

**Homelessness and Crisis Prevention Program:** Expenditures

**Total Expenditures:** The total of Items 1 thru 10.

### **High Energy Benefit**

#### **High Energy Benefit Expenditures**

YTD cumulative expenses of the high energy benefit must be reported in this section for each month from November to September. Any amount over the regular benefit should be considered a high energy benefit and reported in the fuel type categories.

Since the expenses are cumulative, they should include all expenses up to the date of the monthly household data report. The expenses should reflect the numbers in the monthly report.

## **E. End of Program Reports**

### **1. LIHEAP Program Progress Report**

Due to inclusion of LIHEAP Workplan in FY 2005 Contract, subgrantees will now be required to submit an annual progress report on LIHEAP activities. The report can be submitted to DHCD with the final (fourth quarterly) fiscal report due on or before October 31, 2005. Sample reports are included as part of the FY 2005 LIHEAP Administrative Reporting Forms.

### **2. Report For Fast Track Emergency Applicants and Unserved Households**

The fast track emergency report meets the DHHS requirement for states to report data for the LIHEAP Crisis Intervention Program, which is the fast-track emergency component of Massachusetts LIHEAP. All fast-track emergencies, both the documented and undocumented (self-declaration, one-time services) as reported in Section A3, must be counted for each Item: Elderly; Disabled, Age 2 years and under, Age 3 through 5 years, 5 years and under, and income level based on Percent of Poverty for the household size.

Items A7 a-e must match the total in Item A1

Fast-track emergency counts are taken at the time the assistance is rendered. Subgrantees with computerized emergency records need to ensure that all these emergency applications are so coded to obtain complete data counts at the end of the program. Subgrantees with manual emergency records need to collect all the data when the service is rendered.

For the Undocumented Self-Declarations, use the income range from the actual self-declared income of Level e. - over 150% of Poverty. This level represents the maximum allowable income.

The Unserved Household Report meets the DHHS requirement to provide income level data for these LIHEAP Households. This unserved households item is the total application taken minus the households served.

Both household size and income information are needed to calculate these percent of Poverty Income Levels. This information should be available for all the eligible, not served households. For those cases where the household income or household size is unavailable, report in line f, Unknown, Incomplete Income

Report the Denied Over-Income Households in category e - Over 150% Poverty. The total for the income levels based on Percent of Poverty, Items B7 a-f must match the total in Item B1.

### **3. Report On Utility Expenditures and Customer Numbers**

The expenditures for each utility (gas or electric, investor owned or municipal) in the service area and the number of clients served should be reported.

#### **F. Margin-Over-Rack Program Report**

A Margin-Over-Rack (MOR) report is required from all subgrantees at two (2) points during the year:

- ◇ ***February*** Due March 5, 2005
- ◇ ***Final:*** Due with last payments

The reports should be submitted with the monthly program reports during the above stated months.

The report for the month of February should be keyed to payment date and be prepared on the form included in this Guidance. A vendor-by-vendor listing is not necessary. The final report must be a month-by-month report for all vendors, keyed to the date of delivery for October - April. The following are the definitions for the report items:

#### **Gallons Delivered**

This figure is the total number of gallons delivered by vendors, as reported from delivery tickets.

#### **Total Retail Price**

This figure represents the vendors' actual retail prices, as reported from the delivery documentation.

#### **Total Payments Made**

This figure is the actual payment made to each oil vendor (MOR or retail, whichever is less).

#### **Savings**

This number is the difference between the payments and retail price columns. This figure must only be recorded when the total retail price column is greater than the payment column. When the payment column is greater than the retail price column, a zero is to be indicated. This cannot appear as a negative total and cannot be deducted from the overall total.

#### **G. Homelessness and Crisis Prevention Report**

The report must be submitted each month with the program expenditure report to DCS/CSU.

All households for whom any payment has been obligated must be listed. When the client is deemed eligible and the amount to be paid is known, the client

should be listed. The date is the date of eligibility. The expended amount should be listed when the payment is actually made, especially if the amount differs. The list is cumulative; therefore, all clients, past and current, must be listed each month. Changes can be made by crossing out old information and inserting new.

The referring agency is now required to supply the necessary statistics for the household but the LIHEAP agency is required to check the statistics when the LIHEAP application is processed. If the referring agency has not supplied the household statistics, a copy of the LIHEAP application can be submitted and DCS/CSU will collect the required statistics. The referral sheet must be faxed to DCS/CSU when the household is referred to the agency.

The referral sheet must be complete and legible.

#### **IV. FY 2005 LIHEAP ADMINISTRATIVE REPORTING FORMS**

	<b><u>Page Number</u></b>
<b>FY 2005 LIHEAP Application/Household Data Report</b>	<b>31</b>
<b>FY 2005 LIHEAP Served Household Data Report</b>	<b>33</b>
<b>FY 2005 LIHEAP End of Program Reports:</b>	
1.    Fast-Track Emergencies and Unserved Households	<b>37</b>
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## FY 2005 LIHEAP APPLICATION/HOUSEHOLD DATA REPORT

**AGENCY:** \_\_\_\_\_ **MONTH:** \_\_\_\_\_

**Prepared By/Contact:** \_\_\_\_\_  
 (print name and title) (signature) (date)

**Approved By:** \_\_\_\_\_  
 (print name and title) (signature) (date)

	This Month	YTD
<b>General Information</b>		
<b>A.1 Total Number of Applications Taken (YTD Is Total Items A - E YTD):</b>		
a. Number Eligible		
b. Number Denied: Total (1 - 3) YTD		
1. Number Over Income (YTD)		
2. Number of Incomplete (YTD)		
3. Number Other (YTD)		
4. Number Eligible for Utility Discount Only (YTD)		
c. Number of Remaining One-Time Emergencies		
d. Number Pending Denials (Incomplete)		
e. Number Pending at End of Month		
<b>A.2 Applications/Households Served For the First Time (The First Payment Has Been Made)</b>		
a. Number Served		
b. Number of Remaining One-Time Emergency Applications Served		
<b>A.3 Total Number of Applications Requiring Emergency Assistance (Total a + b):</b>		
a. Number with Documentation		
b. Number without Documentation (Self-Declaration, One-time Services)		
<b>A.4 Applications</b>		
a. Number of Fuel Assistance First Time Applications		
b. Number of Re-certification Applications		

**FY 2005 LIHEAP APPLICATION/HOUSEHOLD DATA REPORT - Page Two**

**AGENCY:** \_\_\_\_\_ **MONTH:** \_\_\_\_\_

**A.5 Program Household Benefit Levels - YTD:**

	<u>PROGRAM BENEFIT</u>			<u>HIGH ENERGY BENEFIT</u>	
	<b>HHLDS Eligible</b>	<b>HHLDS Served</b>	<b>HHLDS Paid Full Benefit</b>	<b>HHLDS Eligible</b>	<b>HHLDS Served</b>
A. 100% Full					
B. 125% Full					
C. 150% Full					
D. 175% Full					
I. 200% Full					
E. 100% Subs					
F. 125% Subs					
G. 150% Subs					
H. 175% Subs					
J. 200% Subs					
<b>TOTALS</b>					

*X -- Count "Served" when the extra payment is made*

## FY 2005 LIHEAP SERVED HOUSEHOLD DATA REPORT

AGENCY: \_\_\_\_\_  
 MONTH: \_\_\_\_\_

	Regular Program	One-Time Emergency*
<b>B1. Totals YTD:</b>		
a. # Households Served		
b. # Individuals in Households Served		
<b>B2. HOUSEHOLD CHARACTERISTICS YTD</b>		
a. Elderly (60 years or older)		
b. Disabled		
c. Age 2 Years and Under		
d. Age 3 through 5		
e. Ages 5 Years and Under		
f. Wages		
g. Self-Employment		
h. Social Security		
i. SSI		
j. TANF		
k. EAEDC		
l. Unemployment Benefits		
m. V A Benefits		
n. Retirement/Pension/Annuities		
o. Workers Compensation		
p. Interest Income/Dividends		
q. Rental Income		
r. Alimony/Child Support		
s. Odd Jobs Employment		



**FY 2005 LIHEAP SERVED HOUSEHOLD DATA REPORT- Page Two**

**AGENCY:** \_\_\_\_\_  
**MONTH:** \_\_\_\_\_

	<b>Regular Program</b>	<b>One-Time Emergency*</b>
<b>B1. Totals YTD:</b>		
<b>t. Other Income</b>		
<b>u. Zero Income</b>		
<b>v. Renters (Total Number)</b>		
<b>w. Homeowners (Total Number)</b>		
<b>x. Public/Subsidized Housing</b>		
<b>y. Vietnam Veterans</b>		
<b>z. Food Stamp Recipients</b>		
<b>aa. WIC Recipients (only if a WIC Grantee)</b>		
<b>bb. Separate Economic Units</b>		

**B.3 RACIAL/ETHNIC BACKGROUND OF HOUSEHOLDS SERVED YTD:**

- a) **Ethnicity**
1. **Hispanic** \_\_\_\_\_
  2. **Non Hispanic** \_\_\_\_\_
- b) **Race**
1. **American Indian/Alaskan Native** \_\_\_\_\_
  2. **Asian** \_\_\_\_\_
  3. **Black or African American** \_\_\_\_\_
  4. **Hawaiian or Pacific Islander** \_\_\_\_\_
  5. **White** \_\_\_\_\_
  6. **Other** \_\_\_\_\_
  7. **No Response** \_\_\_\_\_

**B.4 ADDITIONAL INFORMATION FOR HOUSEHOLDS SERVED YTD:**

- a. **Health Insurance:** \_\_\_\_\_
- b. **No Health Insurance:** \_\_\_\_\_
- c. **Own A Second Home:** \_\_\_\_\_

**FY 2005 LIHEAP SERVED HOUSEHOLD DATA REPORT- Page Three**

**AGENCY:** \_\_\_\_\_  
**MONTH:** \_\_\_\_\_

**B.5. PRIMARY HEATING SOURCE OF HOUSEHOLDS SERVED YTD:**

	<b>Regular Program</b>	<b>One-Time Emergency*</b>
a. Fuel Oil		
b. Kerosene		
c. Natural Gas		
d. Electricity		
e. Propane		
f. Coal		
g. Wood/Other		
h. Heat Included In Rent		
i. TOTAL SERVED		

**B.6 INCOME LEVELS OF HOUSEHOLDS SERVED YTD:**

	<b>Regular Program</b>	<b>One-Time Emergency*</b>
a. 75% of Poverty and Under		
b. 76% - 100% of Poverty		
c. 101% - 125% of Poverty		
d. 126% - 150% of Poverty		
e. 151% - 175% of Poverty		
f. 176% - 200% of Poverty		
g. TOTAL SERVED		

**FY 2005 LIHEAP SERVED HOUSEHOLD DATA REPORT- Page Three**

**AGENCY:** \_\_\_\_\_  
**MONTH:** \_\_\_\_\_

	<u>Regular Program</u>	<u>One-Time Emergency*</u>
<b>B.7 AVERAGE HOUSEHOLD INCOME YTD:</b>	_____	_____
<b>B.8 HOUSEHOLDS RECEIVING SECONDARY SOURCE PAYMENTS YTD:</b>	_____	_____
<b>B.9 HIGH ENERGY PROGRAM YTD:</b>		
1. Total High Energy Served Households _____ *		
<i>* Matches Monthly Report Item A5-Total High Energy Households Served</i>		
2. Total Elderly		_____
3. Total Disabled		_____
4. Under Age 2		_____
5. Ages 3 - 5		_____
6. Under Age 5		_____
7. Total Renters		_____
8. Total Homeowners		_____
9. Primary Heating Source of Households Served YTD:		
a. Fuel Oil		_____
b. Kerosene		_____
c. Natural Gas		_____
d. Electricity		_____
e. Propane/LPG		_____
f. Coal		_____
g. Wood/Other		_____

DCS/CSU Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

# **FY 2005 LIHEAP END OF PROGRAM REPORTS FOR:**

## **A. FAST-TRACK EMERGENCIES**

## **B. UNSERVED HOUSEHOLDS**

**AGENCY:** \_\_\_\_\_

**Prepared By/Contact:** \_\_\_\_\_

(print name and title)

(signature)

(date)

**Approved By:** \_\_\_\_\_

(print name and title)

(signature)

(date)

	<u><b>A. Fast-Track Emergencies</b></u>	<u><b>B. Unserved Households</b></u>
1. <b>Total:</b>	_____	_____
	<i>(Matches A3 on the FINAL REPORT) (Total TAKEN minus SERVED)</i>	
2. <b>Total Elderly:</b>	_____	_____
3. <b>Total Disabled:</b>	_____	<b>DATA for Items B2- B6 is not Required.</b>
4. <b>Under Age 2:</b>	_____	
5. <b>Ages 3 - 5:</b>	_____	
6. <b>Under Age 5:</b>	_____	
7. <b>Income Levels:</b>		
a. <b>75% of Poverty and Under</b>	_____	_____
b. <b>76% - 100% of Poverty</b>	_____	_____
c. <b>101% - 125% of Poverty</b>	_____	_____
d. <b>126% - 150% of Poverty</b>	_____	_____
e. <b>Over 151% of Poverty</b>	_____	_____ *
f. <b>Unknown (Incomplete)</b>	_____	_____ **

\* ***Includes all Unserved Households at 175% and 200% Poverty and All Denied Over-Income.***

\*\* ***Can include all Incomplete and Other Denials if income is unavailable.***

DCS/CSU Reviewer: \_\_\_\_\_

Date: \_\_\_\_\_

## FY 2005 LIHEAP PROGRAM EXPENDITURE REPORT

**AGENCY:** \_\_\_\_\_

**Prepared By/Contact:** \_\_\_\_\_

(print name and title)

(signature)

(date)

**Approved By:** \_\_\_\_\_

(print name and title)

(signature)

(date)

	YTD	
	TOTAL PROGRAM	HIGH ENERGY
<b>HEATING SOURCES:</b>		
1. Fuel Oil	_____	_____
2. Kerosene	_____	_____
3. Natural Gas	_____	_____
4. Electricity	_____	_____
5. Propane/LPG	_____	_____
6. Coal	_____	_____
7. Wood	_____	_____
<b>SUBTOTAL FUELS:</b>	_____	_____
8. Rent	_____	_____
9. Other	_____	_____
<b>TOTAL LIHEAP EXPENDITURES:</b>	_____	_____
10. Homelessness and Crisis Prevention	_____	XXXXXXXXXXXXXXXX
<b>TOTAL EXPENDITURES:</b>	_____	_____

DCS/CSU Reviewer: \_\_\_\_\_

Date: \_\_\_\_\_

# FY 2005 HOMELESSNESS & CRISIS PREVENTION PROGRAM REPORT

**AGENCY:**

**Prepared By/Contact:**

(print name and title)

(signature)

(date)

**Approved By:**

(print name and title)

(signature)

(date)

***Please Type or Print***

[illegible]

## **FY 2005 LIHEAP MARGIN-OVER-RACK MONTHLY REPORT**

**AGENCY:** \_\_\_\_\_ **REPORT MONTH:** \_\_\_\_\_

**# PARTICIPATING VENDORS:** \_\_\_\_\_

**Prepared By/Contact:** \_\_\_\_\_

(print name and title)

(signature)

(date)

---

	Month	YTD
<b>TOTAL GALLONS DELIVERED</b>		
<b>TOTAL RETAIL PRICE</b>		
<b>TOTAL PAYMENTS MADE</b>		
<b>SAVINGS</b>		

**NOTE:**

***Final End of Program Reports Must Be Sorted By Vendor And Date Of Delivery***

**FISCAL YEAR 2005 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM  
RESULT-ORIENTED MANAGEMENT AND ACCOUNTABILITY (ROMA)  
WORK PLAN & PROGRAM PROGRESS REPORT**

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**FISCAL YEAR 2005 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM  
RESULT-ORIENTED MANAGEMENT AND ACCOUNTABILITY (ROMA)  
WORK PLAN & PROGRAM PROGRESS REPORT**

<b>PROGRAM MANAGER:</b> MICHAEL P.		<b>ASSIGNED STAFF:</b> JOAN M.	
<b>PROJECT / PROGRAM EVALUATION:</b> (PROVIDE A BRIEF DESCRIPTION OF MAJOR CHANGES IN PROGRAM ACTIVITIES DURING SEMI-ANNUAL AND ANNUAL PROGRESS REPORTING)			
<b>DESCRIPTION OF OUTCOME-BASED ACTIVITIES</b> (ACTIVITIES MUST BE: SPECIFIC; MEASURABLE; ATTAINABLE; RELEVANT/RESULT-ORIENTED; TIME CONSTRAINED, AND LINKED TO NEEDS & STRATEGY STATEMENTS)	<b>OUTCOME MEASUREMENT</b> - BASELINE CLIENTS - SERVICE DELIVERY TYPE - MEASUREMENT METHOD	<b>DESCRIPTION OF LIHEAP OUTCOMES</b>	<b>ACTUAL ACTIVITIES CONDUCTED AND OUTCOMES ATTAINED (FOR PROGRESS REPORTING ONLY)</b>
<p>THE AGENCY WILL DEVELOP ONE NEW VOLUNTEER INTAKE SITE IN AN UNDERSERVED AREA TO START IN NOV 2004. FOR AT LEAST TWO DAYS PER MONTH, THIS WILL RESULT IN AN INCREASE IN LIHEAP APPLICATIONS THROUGH THIS NEW SITE.</p> <p>TWO PARTNERSHIPS WILL BE DEVELOPED WITH THE CITY AND THE LOCAL SENIOR CENTER.</p> <p>CONTINUE ON GOING AGREEMENTS WITH THE CITY TO PROVIDE A RUSSIAN INTERPRETER TWICE A WEEK AND WITH THE SENIOR CENTER TO PROVIDE INTAKE SERVICES ONE DAY A WEEK.</p>	<p>BASELINE CLIENTS: 700  <input type="checkbox"/> INDIVIDUALS  <input checked="" type="checkbox"/> FAMILIES/HOUSEHOLDS          (CHECK ONE ONLY)</p> <p>SERVICE DELIVERY TYPE:  <input type="checkbox"/> CASE MANAGEMENT  <input type="checkbox"/> I &amp; R  <input checked="" type="checkbox"/> OTHER: NEW SITE</p> <p>OUTCOME MEASUREMENT METHOD (S):  <input type="checkbox"/> SURVEY  <input checked="" type="checkbox"/> DIRECT MEASURE  <input type="checkbox"/> ENERGY SCALES</p>	<p>GOAL B</p> <p>(5) ONE NEW INTAKE SITE OPENED THAT RESULTED IN AN INCREASE IN ACCESS FOR POTENTIAL LIHEAP ELIGIBLE HOUSEHOLDS.</p> <p>(6) 150 POTENTIAL LIHEAP APPLICANTS HAVE INCREASED ACCESS TO ENERGY SERVICES DUE TO OPERATION OF A NEW VOLUNTEER INTAKE SITE.</p> <p>(8) TWO PARTNERSHIPS MAINTAINED WITH THE LOCAL GOVERNMENT AND SENIOR CENTER TO INCREASE ENERGY SERVICES.</p>	<p>ONE INTAKE SITE WAS OPENED IN ANYTOWN.</p> <p>225 HOUSEHOLDS APPLIED FOR FUEL ASSISTANCE DUE TO OPERATION OF THE NEW VOLUNTEER SITE.</p> <p>TWO PARTNERSHIPS WITH ANYTOWN TOWN HALL AND SENIOR CENTER WERE MAINTAINED..</p>

## FISCAL YEAR 2005 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM RESULT-ORIENTED MANAGEMENT AND ACCOUNTABILITY (ROMA) WORK PLAN & PROGRAM PROGRESS REPORT

PROGRAM MANAGER: KAREN H.		ASSIGNED STAFF: NANCY P.	
PROJECT / PROGRAM EVALUATION: (PROVIDE A BRIEF DESCRIPTION OF MAJOR CHANGES IN PROGRAM ACTIVITIES DURING SEMI-ANNUAL AND ANNUAL PROGRESS REPORTING)			
DESCRIPTION OF OUTCOME-BASED ACTIVITIES (ACTIVITIES MUST BE: SPECIFIC; MEASURABLE; ATTAINABLE; RELEVANT/RESULT-ORIENTED; TIME CONSTRAINED, AND LINKED TO NEEDS & STRATEGY STATEMENTS)	OUTCOME MEASUREMENT - BASELINE CLIENTS - SERVICE DELIVERY TYPE - MEASUREMENT METHOD	DESCRIPTION OF LIHEAP OUTCOMES	ACTUAL ACTIVITIES CONDUCTED AND OUTCOMES ATTAINED (FOR PROGRESS REPORTING ONLY)
THE AGENCY WILL SUBMIT 50 WAGE MATCH REQUESTS FOR "NO INCOME" CLIENTS FOR AN INCREASE OF 35 FROM THE TOTAL OF 15 IN FY 2004.	BASLINE CLIENTS: 9,250 <input type="checkbox"/> INDIVIDUALS <input checked="" type="checkbox"/> FAMILIES/HOUSEHOLDS (CHECK ONE ONLY)  SERVICE DELIVERY TYPE: <input type="checkbox"/> CASE MANAGEMENT <input type="checkbox"/> I & R <input checked="" type="checkbox"/> OTHER: ADMINISTRATIVE/ FUNDRAISING	GOAL C  (1) 50 WAGE MATCHES COMPLETED FOR LIHEAP CLIENTS AS COMPARED TO 15 IN FY2004.  (2) A TOTAL OF 6,500 LIHEAP APPLICANTS, WHOSE STATUS WAS DETERMINED PRIOR TO BEGINNING OF THE PROGRAM YEAR.	58 WAGE MATCHES WERE COMPLETED  5,500 APPLICATIONS WERE DETERMINED PRIOR TO 11/1/04.
THE AGENCY WILL DETERMINE 6,500 RECERTIFICATION APPLICATIONS BEFORE OCTOBER 30, 2004.		(6) \$14,000 OF ENERGY- RELATED INVESTMENT BROUGHT INTO THE COMMUNITY BY THE NETWORK AND TARGETED TO LOW-INCOME PEOPLE.	\$25,000 WAS TARGETED TO LOW INCOME HOUSEHOLDS IN THE COMMUNITY.
THE FUEL FUND WILL BE INCREASED THROUGH FUNDRAISING.	OUTCOME MEASUREMENT METHOD (S): <input type="checkbox"/> SURVEY <input type="checkbox"/> DIRECT MEASURE <input type="checkbox"/> ENERGY SCALES		

## **V. FY 2005 LIHEAP FISCAL REPORTING FORMS**

	<b><u>PAGE #</u></b>
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LIHEAP TWELVE-MONTH EXPENDITURE PROJECTION FORM	51
LIHEAP CASH ADVANCE REQUEST FORM	52
LIHEAP BUDGET AMENDMENT FORM	53
LIHEAP MODEL QUARTERLY FISCAL REPORT FORM	54

**Commonwealth of Massachusetts**  
**Department of Housing and Community Development**  
**Division of Community Services/Fiscal and Compliance Unit**  
**FY 2005 LIHEAP**  
**OCTOBER 1, 2004 - SEPTEMBER 30, 2005**  
**BUDGET SUMMARY SHEET**

**AGENCY:** \_\_\_\_\_

**Prepared By/Contact:** \_\_\_\_\_

(print name and title) (signature) (date)

**Approved By:** \_\_\_\_\_

(print name and title) (signature) (date)

BUDGET COST CATEGORIES	ADMINISTRATION	PROGRAM SUPPORT
1. Salaries		
2. Fringe Benefits		
3. Consultants		
4. Rent		
5. Utilities		
6. Telephone		
7. Consumable Supplies		
8. Expendable Equipment		
9. Capital Equipment		
10. Leased Equipment		
11. Photocopying		
12. Outside Printing		
13. Postage and Mailing		
14. Advertising		
15. Travel		
16. Vehicle Leasing		
17. Contract Services		
18. Audit (Admin. Only)		
19. Storage		
20. Indirect Cost (Admin. Only)		
21. Books/Publications		
22. Data Processing		
23. Other		
24. Liability Insurance		
<b>SUBTOTALS:</b>		
<b>TOTAL (ADMIN &amp; PROGRAM SUPPORT)</b>		
<b>DHHS PROGRAM BENEFITS</b>		
<b>TOTAL BUDGET</b>		

## Commonwealth of Massachusetts

## Department of Housing and Community Development

**Division of Community Services/Fiscal and Compliance Unit FY 2005 LIHEAP**

OCTOBER 1, 2004 - SEPTEMBER 30, 2005

**AGENCY:**

**Prepared By / Contact:**

(print name and title)

(signature)

(date)

**Approved By:**

(print name and title)

(signature)

                     (date)

## ADMINISTRATION:

OR

**OR PROGRAM SUPPORT:**

## 1. SALARIES:

[illegible]

**1. SALARIES TOTAL:**

**Commonwealth of Massachusetts**  
**Department of Housing and Community Development**  
**Division of Community Services/Fiscal and Compliance Unit FY 2005**

**LIHEAP**

**OCTOBER 1, 2004 - SEPTEMBER 30, 2005**

**AGENCY:** \_\_\_\_\_  
**Prepared By/Contact:** \_\_\_\_\_

(print name and title) (signature) (date)

**Approved By:** \_\_\_\_\_  
(print name and title) (signature) (date)

**ADMINISTRATION** \_\_\_\_\_ **OR** **PROGRAM SUPPORT** \_\_\_\_\_

**2. FRINGE BENEFITS**

DESCRIPTION DETAILS	LIHEAP SALARY AMOUNT	REMAINDER OF SALARY SOURCE/% OF TIME/AMOUNT

**2. FRINGE BENEFITS TOTAL:** \_\_\_\_\_

Commonwealth of Massachusetts  
 Department of Housing and Community Development  
 Division of Community Services/Fiscal and Compliance Unit FY 2005 LIHEAP  
 OCTOBER 1, 2004 - SEPTEMBER 30, 2005

AGENCY: \_\_\_\_\_

Prepared By/Contact: \_\_\_\_\_  
 (print name and title) (signature) (date)

Approved By: \_\_\_\_\_  
 (print name and title) (signature) (date)

**3. CONSULTANTS**

Consultant Name	Type of Agreement	Service to be Performed	Cost Basis	LIHEAP Charge	Non-LIHEAP Charge and Source

**3. CONSULTANT TOTAL:** \_\_\_\_\_

**Commonwealth of Massachusetts**  
**Department of Housing and Community Development**  
**Division of Community Services/Fiscal and Compliance Unit**  
**FY 2005 LIHEAP OCTOBER 1, 2004 - SEPTEMBER 30, 2005**

**AGENCY:**

**Prepared By/Contact:**

\_\_\_\_\_  
 (print name and title) (signature) (date)

**Approved By:**

\_\_\_\_\_  
 (print name and title) (signature) (date)

	DESCRIPTION	COST BASIS	LIHEAP CHARGE	NON-LIHEAP CHARGE & SOURCE
4.Space Costs				
5.Utilities				
6.Telephone				
7.Consumable Supplies				
8.Non-Expendable Equipment				
9.Capital Equipment/Services (\$5,000 THREE (3) Written Bids)				
10.Leased Equipment				
11.Photocopying				
12.Outside Printing				
13.Postage and Mailing				



Commonwealth of Massachusetts  
 Department of Housing and Community Development  
 Division of Community Services/Fiscal and Compliance Unit  
 FY 2005 LIHEAP OCTOBER 1, 2004 - SEPTEMBER 30, 2005 - Page Two

AGENCY: \_\_\_\_\_

	DESCRIPTION	COST BASIS	LIHEAP CHARGE	NON-LIHEAP CHARGE & SOURCE
14. Advertising				
15. Travel				
16. Vehicle Leasing Expenses				
17. Contract Services				
18. Audit				
19. Storage				
20. Indirect Cost				
21. Books/Publications				
22. Data Processing				
GRAND TOTAL				

Commonwealth of Massachusetts  
 Department of Housing and Community Development  
 Division of Community Services/Fiscal and Compliance Unit  
 FY 2005 LIHEAP OCTOBER 1, 2004 - SEPTEMBER 30, 2005  
 FY 2005 TWELVE-MONTH EXPENDITURE PROJECTION FORM

AGENCY:

Prepared By/Contact:

\_\_\_\_\_ (print name and title) \_\_\_\_\_ (signature) \_\_\_\_\_ (date)

Approved By:

\_\_\_\_\_ (print name and title) \_\_\_\_\_ (signature) \_\_\_\_\_ (date)

MONTH	ADMINISTRATION	PROGRAM SUPPORT	PROGRAM BENEFITS	TOTAL
OCTOBER				
NOVEMBER				
DECEMBER				
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
TOTAL				

AGENCY: \_\_\_\_\_ Phone # \_\_\_\_\_

Prepared By/Contact: \_\_\_\_\_  
(print name and title) (signature) (date)

Approved By: \_\_\_\_\_  
(print name and title) (signature) (date)

Month Of: \_\_\_\_\_

**The Authorized Signatory approving this document certifies that this document & any attachments are accurate and complete and comply with all applicable general and specific laws and regulations.**

Received By:

**Commonwealth of Massachusetts**  
**Department of Housing and Community Development**  
**Division of Community Services/Fiscal and Compliance Unit**  
**FY 2005 LIHEAP BUDGET AMENDMENT FORM**  
**October 1, 2004 - September 30, 2005 (FY 05)**

**Administration Budget Cost Categories**

	<b>ORIGINAL BUDGET</b>	<b>BUDGET INCREASE</b>	<b>BUDGET DECREASE</b>	<b>NEW BUDGET AMOUNT</b>
A1.Salaries				
A2.Fringe Benefits				
A3.Consultants				
A4.Rent				
A5.Utilities				
A6.Telephone				
A7.Consumable Supplies				
A8.Non-Expendable Equipment				
A9. Capital Equipment				
A10.Leased Equipment				
A11.Photocopying				
A12.Outside Printing				
A13.Postage and Mailing				
A14.Advertising				
A15.Travel				
A16.Vehicle Leasing				
A17.Contract Services				
A18.Audit (Admin. Only)				
A19.Storage				
A20.Indirect Cost (Admin. Only)				
A21.Books/Publications				
A22.Data Processing				
A23.Other				
A24.Liability Insurance				
SUBTOTALS				
TOTAL (Admin)				
TOTAL (PROG. SUPP.)				
DHHS PROGRAM BENEFITS				
TOTAL				

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Attach a narrative describing each line amendment.

**FY 2005 LIHEAP October 1, 2004 - September 30, 2005**

AGENCY:

## Quarterly Report Due Dates

First Quarter  
\_\_\_\_ January  
31, 2005

Second Quarter  
April 30, 2005

Third Quarter \_\_\_\_\_  
July 31, 2005

Fourth  
Quarter \_\_\_\_  
October 31,  
2005

COST CATEGORIES	AUTHORIZED BUDGET	EXPENDITURES THIS QUARTER	EXPENDITURES YTD	BALANCE
1.Salaries				
2.Fringe Benefits				
3.Consultants				
4.Rent				
5.Utilities				
6.Telephone				
7.Consumable Supplies				
8.Expendable Equipment				
9.Capital Equipment				
10.Leased Equipment				
11.Photocopying				
12.Outside printing				
13.Postage and Mailing				
14.Advertising				
15.Travel				
16.Vehicle Leasing				
17.Contract Services				
18.Audit (Admin Only)				
19.Storage				
20.Indirect Cost				
21.Books/Publications				
22.Data Processing				
23.Other				
24.Liability Insurance				
<b>SUBTOTALS</b>				

<b>TOTAL ADMINISTRATION COSTS:</b>	
<b>TOTAL PROGRAM SUPPORT COSTS:</b>	
<b>DHHS PROGRAM BENEFITS:</b>	
<b>TOTAL BUDGET</b>	

**Signature of Authorized Official/Date**

### Identify Program Support Expenditures by Category